

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: right; margin-top: 20px;"> 16209400500000 City Clerk 202 1st Avenue SW Dayton, IA 50530 </div>	
CITY OF DAYTON, IOWA DUE: December 1, 2016		(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	266,523		266,523	268,088																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	266,523		266,523	268,088																				
Delinquent property taxes	0		0																					
TIF revenues	7,891		7,891	7,611																				
Other city taxes	120,984	0	120,984	106,756																				
Licenses and permits	1,631	0	1,631	2,125																				
Use of money and property	14,944	3,413	18,357	21,310																				
Intergovernmental	138,497	0	138,497	113,486																				
Charges for fees and service	139,249	1,030,584	1,169,833	1,189,100																				
Special assessments	206	0	206	500																				
Miscellaneous	71,029	0	71,029	59,982																				
Other financing sources	456,476	29,440	485,916	459,288																				
Total revenues and other sources	1,217,430	1,063,437	2,280,867	2,228,246																				
Expenditures and Other Financing Uses																								
Public safety	93,477	0	93,477	116,615																				
Public works	162,183	0	162,183	167,381																				
Health and social services	559	0	559	600																				
Culture and recreation	212,337	0	212,337	266,154																				
Community and economic development	4,832	0	4,832	12,500																				
General government	125,963	0	125,963	138,446																				
Debt service	344,982	0	344,982	344,982																				
Capital projects	92,298	0	92,298	408,101																				
Total governmental activities expenditures	1,036,631	0	1,036,631	1,454,779																				
Business type activities	0	987,274	987,274	999,953																				
Total ALL expenditures	1,036,631	987,274	2,023,905	2,454,732																				
Other financing uses, including transfers out	113,890	39,472	153,362	126,734																				
Total ALL expenditures/And other financing uses	1,150,521	1,026,746	2,177,267	2,581,466																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	66,909	36,691	103,600	-353,220																				
Beginning fund balance July 1, 2015	364,341	641,979	1,006,320	1,007,503																				
Ending fund balance June 30, 2016	431,250	678,670	1,109,920	654,283																				
Note - These balances do not include \$ <u> -3,840 </u> held in non-budgeted internal service funds; \$ <u> </u> held in Pension Trust Funds; \$ <u> </u> held in Private Purpose Trust funds and \$ <u> </u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 410,635</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 714,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 1,125,696</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 410,635	Other long-term debt	\$ 0	Revenue debt	\$ 714,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 1,125,696
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 410,635	Other long-term debt	\$ 0																					
Revenue debt	\$ 714,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 1,125,696																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk		Area Code	Number																					
Signature of Mayor or other City official (Name and Title)		Telephone	Extension																					
		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF DAYTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	147,022	39,617		79,884			266,523			266,523	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	147,022	39,617		79,884	0		266,523		T01	266,523	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	147,022	39,617		79,884	0	0	266,523			266,523	6			
7	TIF revenues			7,891				7,891		T01	7,891	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	532	143		285			960		T15	960	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	36,007				84,017		120,024		T09	120,024	14			
15	TOTAL OTHER CITY TAXES	36,539	143	0	285	84,017	0	120,984	0		120,984	15			
16	Section B - LICENSES AND PERMITS	1,631						1,631		T29	1,631	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,521	26					2,547	3,413	U20	5,960	18			
19	Rents and royalties	9,725	2,212					11,937		U40	11,937	19			
20	Other miscellaneous use of money and property	460						460		U20	460	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	12,706	2,238	0	0	0	0	14,944	3,413		18,357	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	1,538						1,538		B89	1,538	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	1,538	0	0	0	0	0	1,538	0		1,538	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		103,436					103,436		C46	103,436	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,730						1,730		C89	1,730	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	5,498	1,590		3,214			10,302		C89	10,302	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,228	105,026	0	3,214	0	0	115,468	0		115,468	60
61												61
62	Local grants and reimbursements											62
63	County contributions	16,491						16,491			16,491	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Community Foundation Grant	5,000						5,000		D89	5,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	21,491	0	0	0	0	0	21,491	0		21,491	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,257	105,026	0	3,214	0	0	138,497	0		138,497	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	170,588	A91	170,588	73
74	Sewer							0	102,332	A80	102,332	74
75	Electric							0	680,653	A92	680,653	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	77,011	A81	77,011	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	139,249						139,249		A61	139,249	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	139,249	0	0	0	0	0	139,249	1,030,584		1,169,833	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	206						206		U01	206	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	27,153						27,153		U99	27,153	108				
109	Deposits and sales/fuel tax refunds	533						533		U99	533	109				
110	Sale of property and merchandise	2,602						2,602		U11	2,602	110				
111	Fines	180						180		U30	180	111				
112	Internal service charges	7						7		NR	7	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance claim	8,625						8,625			8,625	114				
115	Dividends	4,121						4,121			4,121	115				
116	Reimbursements	27,808						27,808			27,808	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	71,029	0	0	0	0	0	71,029	0		71,029	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	438,639	147,024	7,891	83,383	84,017	0	760,954	1,033,997		1,794,951	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	12,101						12,101		NR	12,101	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	67,249			253,204			320,453		NR	320,453	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	16,399			79,763			96,162	29,440		125,602	127				
128	Internal TIF loans and transfers in	27,760						27,760			27,760	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	123,509	0	0	332,967	0	0	456,476	29,440		485,916	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	562,148	147,024	7,891	416,350	84,017	0	1,217,430	1,063,437		2,280,867	132				
133												133				
134	Beginning fund balance July 1, 2015	-29,679	110,557	20,149	-9,246	272,560		364,341	641,979		1,006,320	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	532,469	257,581	28,040	407,104	356,577	0	1,581,771	1,705,416		3,287,187	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF DAYTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	56,545	22,858					79,403		E62	79,403	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	505						505		E89	505	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	13,314						13,314		E24	13,314	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	255						255		E32	255	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	70,619	22,858		0	0	0	93,477			93,477	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		70,349					70,349		E44	70,349	42
43	Purchase of land and equipment	67,249						67,249		G44	67,249	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	454	12,000					12,454		E44	12,454	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		12,131					12,131		E44	12,131	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	67,703	94,480		0	0	0	162,183			162,183	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	559						559		E79	559	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	559	0				0	559			559	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	61,511						61,511		E52	61,511	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	3,799						3,799		E61	3,799	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,761						5,761		E61	5,761	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	352						352		E61	352	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,300						3,300		E03	3,300	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		2,050					2,050		E61	2,050	135
136	Other culture and recreation	135,564						135,564		E61	135,564	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	210,287	2,050		0	0	0	212,337			212,337	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,468						1,468		E89	1,468	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,364						3,364		E89	3,364	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,832	0	0	0	0	0	4,832			4,832	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,102						3,102		E29	3,102	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	33,728	26,144					59,872		E23	59,872	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,195						4,195		E89	4,195	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,829			3,308			13,137		E25	13,137	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,088						6,088		E31	6,088	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	38,974						38,974		E89	38,974	171
172	Other general government — Current operation	595						595		E89	595	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	96,511	26,144	0	3,308	0	0	125,963			125,963	176
177	Section G — DEBT SERVICE				344,982			344,982			344,982	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	344,982	0	0	344,982			344,982	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street and sidewalk projects					42,724		42,724			42,724	184
185	Water and sewer projects					32,380		32,380			32,380	185
186	Cadwell Park project					17,194		17,194			17,194	186
187	Subtotal Regular Capital Projects	0	0		0	92,298	0	92,298			92,298	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	92,298	0	92,298			92,298	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	450,511	145,532	0	348,290	92,298	0	1,036,631			1,036,631	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								96,673	E91	96,673	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								67,734	E80	67,734	201
202	Purchase of land and equipment									G80	0	202
203	Construction								11,020	F80	11,020	203
204	Electric — Current operation								610,746	E92	610,746	204
205	Purchase of land and equipment									G92	0	205
206	Construction								39,401	F92	39,401	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								76,027	E81	76,027	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								85,673		85,673	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								987,274		987,274	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	450,511	145,532	0	348,290	92,298	0	1,036,631	987,274		2,023,905	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	55,901	3,589			26,640		86,130	39,472		125,602	255
256	Internal TIF loans/repayments and transfers out			27,760				27,760			27,760	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	55,901	3,589	27,760	0	26,640	0	113,890	39,472		153,362	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	506,412	149,121	27,760	348,290	118,938	0	1,150,521	1,026,746		2,177,267	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		108,460	280	58,814	237,639		405,193			405,193	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	26,057						26,057			26,057	267
268	Total Governmental	26,057	108,460	280	58,814	237,639	0	431,250			431,250	268
269	Proprietary								678,670		678,670	269
270	Total ending fund balance June 30, 2016	26,057	108,460	280	58,814	237,639	0	431,250	678,670		1,109,920	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	532,469	257,581	28,040	407,104	356,577	0	1,581,771	1,705,416		3,287,187	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DAYTON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....				Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		249,446	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 685,207	29U \$	39U \$ 183,005	49U \$ 39,202	49U \$	49U \$ 463,000	49U \$	I91 \$ 16,858	
2. Sewer utility	19U 311,000	29U	39U 41,000	49U 19,000	49U	49U 251,000	49U	I89 5,443	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2008 golf course	19U 103,851	29U	39U 103,851	49U	49U	49U	49U	I89 613	
10. 2010 bridge	19U 29,600	29U	39U 29,600	49U	49U	49U	49U	I89 148	
11. 2012 streets	19U 51,193	29U	39U 25,395	49U 25,798	49U	49U	49U	I89 1,049	
12. 2013 police car	19U 27,065	29U	39U 8,756	49U 18,309	49U	49U	49U	I89 812	
13. 2015 backhoe, street, water	19U 0	29U 320,453	39U 12,126	49U 308,326	49U	49U	49U	I89 0	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,207,916	320,453	403,733	410,635	0	714,000	0	24,923	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	22,513,918		x .05 = \$	1,125,696	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$	250,000			856,080 1,106,080		
							V98		
REMARKS									